

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2015 – 2nd Quarter
For the 6 months ended May 31, 2015



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Prepared by the County Auditor's Office:
Pamela Palmer, CFE, County Auditor
James Bernier, CPA, CPFO, Financial Reporting Manager/Chief Deputy Auditor

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COUNTY AUDITOR

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FINANCIAL REPORTING
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July 31, 2015

To the Citizens, Chairman of the Board, and
Members of the Board of McHenry County, Illinois

Ladies and Gentlemen:

I am pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the second quarter of fiscal year 2015. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report (CAFR) is presented on a GAAP basis. The most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>. The financial schedules included in this report are unaudited.

Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective of internal control is to provide reasonable, rather than absolute, assurance that the financial schedules are free of any material misstatements.

Second Quarter Review – Fiscal Year 2015

The County's overall financial health remains sound, despite persistent challenges on the road to full recovery from the Great Recession, which officially lasted from December 2007 through June 2009. On the bright side, positive trends in the unemployment rate and the local housing market present encouraging signs for the future.

The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 5.5% as of June 2015, which is an improvement over the average rate of 6.4% for 2014 and a significant improvement over the average rate of 9.1% for the five years from 2009-2013. However, the current unemployment rate is still higher than the average rate of 4.7% for the four years from 2005-2008, which shows that there is still room for improvement in achieving maximum employment for the County's workforce.

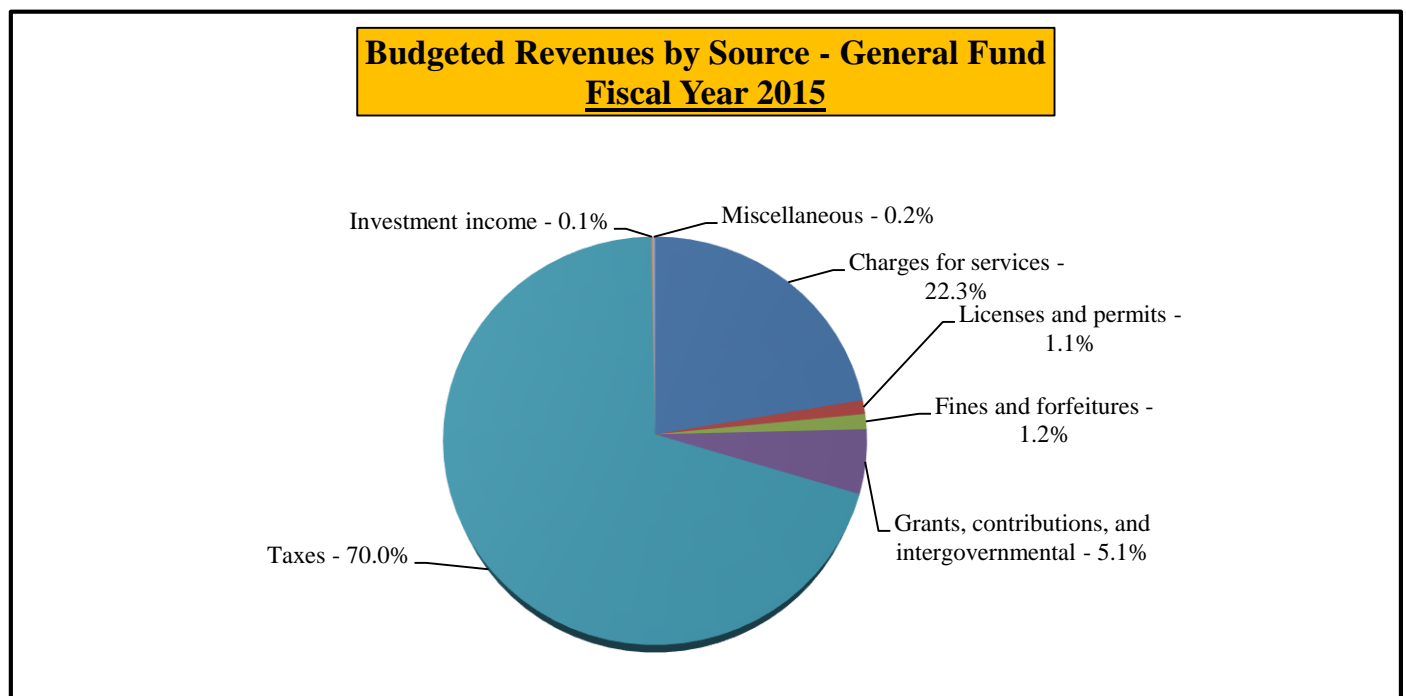
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic decrease of 78% from the peak in 2005. From 2012-2014, revenues started a positive trend by increasing to \$1.3 million in 2012, \$1.9 million in 2013, and \$1.8 million in 2014, which indicates that the housing market likely bottomed out around 2011. In 2015, revenue through the second quarter totaled \$879,000, compared to \$774,000 through the second quarter of 2014, which represents an increase of 14%. Also, the second quarter total for 2015 is at the highest level since 2008, which further illustrates that the local housing market appears to finally be on the road to recovery.

The County's management remains committed to dealing with prevailing economic conditions to ensure that the County's financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the second quarter of fiscal year 2015. The purpose of this analysis is to provide current information about the County's near-term and overall financial health.

General Fund – The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

Revenues - The following chart shows budgeted general fund revenues for fiscal year 2015:



The following table presents a comparison of general fund actual revenues through the second quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

Revenue Category	2nd Qtr FY2015 Revenues	2nd Qtr FY2014 Revenues	Difference 2nd Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
Charges for services	\$ 7,468,386	\$ 8,031,298	\$ (562,912)	\$ 19,113,435	\$ 23,102,035
Licenses and permits	770,634	710,144	60,490	981,000	972,000
Fines and forfeitures	487,330	483,774	3,556	1,005,500	1,019,500
Grants, contributions, and intergovernmental	1,788,773	1,731,082	57,691	4,341,029	4,664,258
Taxes	12,580,408	12,353,998	226,410	60,002,300	57,860,500
Investment income	40,623	43,492	(2,869)	97,000	97,075
Miscellaneous	10,057	72,607	(62,550)	180,500	238,700
Total Revenues	\$23,146,211	\$23,426,395	\$ (280,184)	\$85,720,764	\$87,954,068

The largest two components of general fund revenues are taxes, which represent 70.0% of budgeted revenues, and charges for services, which represents 22.3% of budgeted revenues. Together, the two categories represent 92.3% of budgeted general fund revenues for fiscal year 2015. Since these two revenue sources are the most significant to the general fund, the following sections will focus only on these two categories.

The following table presents a comparison of general fund actual tax revenues through the second quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

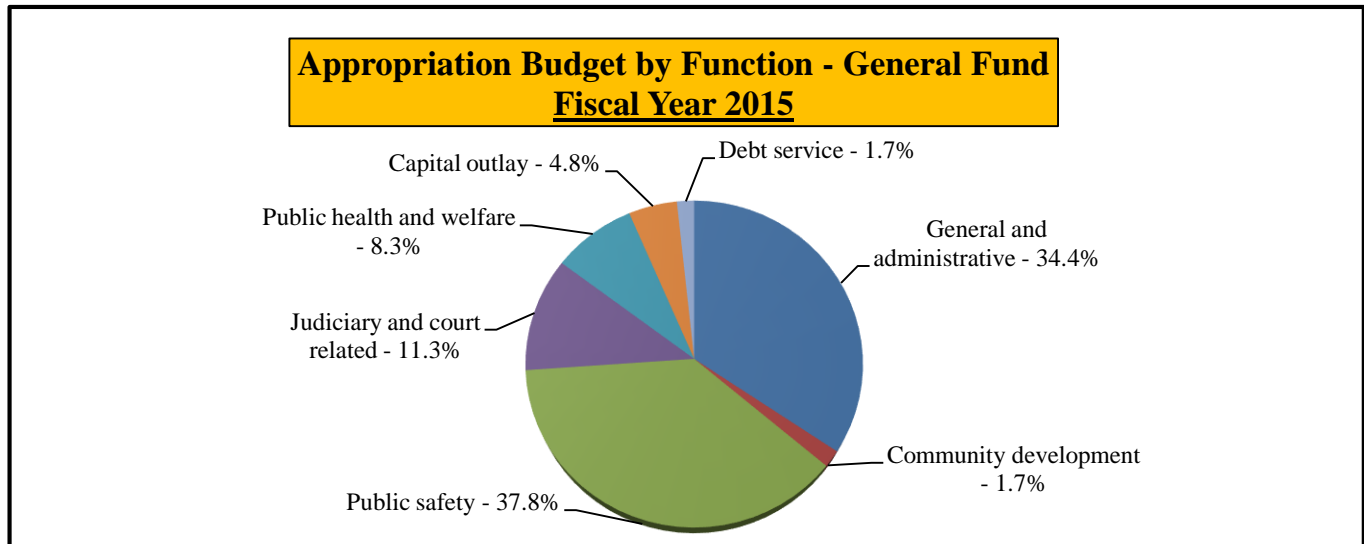
Type of Tax Revenue	2nd Qtr FY2015 Revenues	2nd Qtr FY2014 Revenues	Difference 2nd Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
Property taxes	\$ 1,588,330	\$ 2,265,405	\$ (677,075)	\$ 40,405,000	\$ 38,840,500
Sales taxes	4,782,936	4,611,177	171,759	9,575,000	9,220,000
State income taxes	4,044,400	3,598,359	446,041	6,325,000	6,272,000
Local use tax	682,689	586,884	95,805	1,175,000	1,066,000
Personal property replacement tax	500,186	470,999	29,187	750,000	722,000
Gambling taxes	103,096	46,790	56,306	172,300	90,000
Tax transfer stamps	878,771	774,384	104,387	1,600,000	1,650,000
Total Tax Revenues	\$12,580,408	\$12,353,998	\$ 226,410	\$60,002,300	\$57,860,500

The largest component of taxes is property taxes, which represents 67.3% of budgeted tax revenue for fiscal year 2015. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$38.9 million for fiscal year 2014 to \$40.4 million for fiscal year 2015. Property taxes received through the second quarter are from early payments by taxpayers, since the two annual property tax installments are due in June and September. The general fund received the first distribution of property taxes for 2015 from the County Collector on May 26, 2015, for \$1.6 million.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.5% of budgeted tax revenue for fiscal year 2015. Sales taxes and state income taxes increased from \$8.2 million through the second quarter of fiscal year 2014 to \$8.8 million through the second quarter of fiscal year 2015; an increase of \$0.6 million or 7.3%. The modest increase in these categories reflects an improvement in household income and spending, which is consistent with the previously noted improvement in the unemployment rate.

The charges for services category decreased from \$8.0 million through the second quarter of fiscal year 2014 to \$7.5 million through the second quarter of fiscal year 2015; a decrease of \$0.5 million or 6.3%. Under the charges for services category, one item was mostly responsible for the overall decrease. Revenues from jail space rental decreased from \$3.4 million through the second quarter of fiscal year 2014 to \$3.0 million through the second quarter of fiscal year 2015; a decrease of \$0.4 million or 11.8%. Revenues for this activity decreased because the US Marshals, the second largest participant in the jail space rental program, ceased participating in April 2014. The US Immigration and Customs Enforcement, the largest participant, continues to house inmates in the County jail.

Expenditures - The following chart shows the general fund appropriation budget for fiscal year 2015:



The following table presents a comparison of general fund actual expenditures through the second quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

Expenditure Category	2nd Qtr FY2015 Expenditures	2nd Qtr FY2014 Expenditures	Difference 2nd Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
General and administrative	\$ 12,578,491	\$ 12,350,593	\$ 227,898	\$ 30,108,996	\$ 29,863,194
Community development	808,321	859,092	(50,771)	1,510,894	1,568,923
Public safety	15,790,876	16,803,551	(1,012,675)	33,068,393	34,320,905
Judiciary and court related	4,993,909	4,717,991	275,918	9,879,879	9,854,117
Public health and welfare	3,134,567	3,214,300	(79,733)	7,254,541	7,450,492
Capital outlay	2,269,446	2,797,540	(528,094)	4,179,143	4,676,297
Debt service	459,165	262,546	196,619	1,429,964	1,125,454
Total Expenditures	\$ 40,034,775	\$ 41,005,613	\$ (970,838)	\$ 87,431,810	\$ 88,859,382

The annual budget decreased from \$88.9 million for fiscal year 2014 to \$87.4 million for fiscal year 2015; a decrease of \$1.5 million or 1.7%. One noteworthy reason for the decrease in the budget is personnel services in the Sheriff's Office, which decreased from \$28.8 million for fiscal year 2014 to \$27.7 million for fiscal year 2015; a decrease of \$1.1 million or 3.8%. Actual expenditures decreased from \$41.0 million through the second quarter of fiscal year 2014 to \$40.0 million through the second quarter of fiscal year 2015; a decrease of \$1.0 million or 2.4%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the second quarter of fiscal year 2015 totaled \$37.3 million, compared to the annual budget of \$81.8 million. Therefore, actual expenditures through the second quarter of fiscal year 2015 represents 45.6% of the annual budget, which is below the 50% threshold that is generally anticipated to be expended through the second quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than for capital projects or debt service) that are restricted or committed to expenditure for specific purposes.

The County has 39 special revenue funds which relate to a wide variety of activities (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare). A description of all special revenue funds is presented in the financial section, just before page 14.

Following is a summary of activity through the second quarter of fiscal year 2015 for each special revenue fund:

Special Revenue Fund	2nd Qtr FY2015 Revenues	2nd Qtr FY2015 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at May 31, 2015
County Clerk Automation Fund	5,920	8,278	-	94,733
Recorder Automation Fund	333,954	326,048	-	1,988,576
County Treasurer Automation Fund	12,587	6,578	-	468,067
Treasurer's Passport Services Fund	75,969	48,890	-	236,787
Geographic Information Systems Fund	333,075	358,506	-	1,676,779
Illinois Municipal Retirement Fund	398,485	3,479,874	-	(4,622,840)
Social Security Fund	158,784	2,034,726	-	696,882
Insurance Loss Fund	105,743	2,561,661	-	13,507,071
HUD Grants Fund	805,577	805,577	-	-
Revolving Loan Fund	19,245	90	-	1,882,698
Expedited Permit Fund	4,290	2,010	-	2,280
County Highway Fund	437,854	4,793,359	916,595	2,636,264
Motor Fuel Tax Fund	1,999,410	448,384	-	17,169,247
Matching Fund	90,999	206,594	-	13,107,099
County Bridge Fund	103,455	1,259,078	-	4,488,637
County Option Motor Fuel Tax Fund	1,990,557	2,042,439	-	12,272,830
RTA Sales Tax Fund	4,796,136	-	(6,842,758)	9,182,083
DUI Conviction Fund	10,500	-	-	104,046
Coroner's Fund	30,484	27,376	-	89,183
Maintenance and Child Support Collection Fund	64,860	70,642	-	54,329
Law Library Fund	92,263	149,600	-	153,021
Circuit Court Document Storage Fund	268,801	214,004	-	103,115
Probation Service Fee Fund	168,840	96,360	-	746,410
EMDT Fund	12,919	19,070	-	5,628
Circuit Court Automation Fund	288,788	181,726	-	439,960
Illinois Criminal Justice Authority Fund	16,384	-	-	17,563
Circuit Court Admin Fund	48,382	26,708	-	198,517
Circuit Clerk Electronic Citation Fund	18,168	-	-	56,802
Special Courts Fund	201,306	212,358	-	537,751
State's Attorney Automation Fund	12,487	50,000	-	26,484
County Mental Health Fund	497,740	3,469,480	(336,161)	6,197,648
Veteran's Assistance Commission Fund	15,726	209,435	-	375,016
Veteran's Assistance Commission Bus Fund	606	-	-	7,954
Workforce Network Fund	1,163,101	937,068	-	599,528
Tuberculosis Care and Treatment Fund	13,205	143,295	-	417,543
Animal Shelter Fund	846	830	-	26,224
Dental Care Clinic Fund	186,254	206,635	-	200,168
Health Scholarship Fund	5	-	-	6,318
Senior Services Fund	69,929	501,427	8,011	2,421,743

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-52.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the notes to financial statements section of the County's CAFR, which is available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>.

In January 2015, the County issued debt certificates Series 2015 for \$15,755,000 to currently refund debt certificates Series 2006A and Series 2007B. The refunding was undertaken to reduce total debt service payments over the next seven years by approximately \$1,062,000 and resulted in an economic gain of approximately \$972,000.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-60.

Capital Project Fund - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has one capital project fund to report for fiscal year 2015, the Fiber Optic Conduit Project Fund. This fund is being used to account for the installation of new high-speed fiber optic cable, which will improve broadband internet access for participating governments within the County. The project will expand existing fiber optic cable that currently terminates at McHenry County College by installing new cable along Route 14 and Route 47 through the City of Woodstock to the McHenry County Campus. The project is expected to be completed in 2016.

See schedule of revenues, expenditures, and changes in fund balance – budget and actual – capital project fund on pages 61.

Permanent Funds - Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the second quarter of fiscal year 2015, the working cash funds have earned \$282 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 62-63.

Enterprise Funds - Enterprise funds are used to report an activity for which a fee is charged to external users for goods or services.

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The budget for property taxes for fiscal year 2015 is \$3.0 million. Actual property taxes collected through the second quarter of fiscal year 2015 is \$117,931, which represents the first distribution of property taxes and was received on May 26, 2015.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 64-65.

Internal Service Fund - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

The County's only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of \$19.8 million, which is almost entirely from charges for services from other County funds. Through the second quarter of fiscal year 2015, actual expenditures totaled \$9.3 million, which represents 46.3% of the budget of \$20.1 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve for claims incurred but not reported. As a result, expenditures do not always meaningfully compare with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 66.

Questions, Comments, and Conclusion

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/quarterly-reports>. Please feel free to contact me at my office - 815.334.4204, by email - auditor@co.mchenry.il.us, or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

Pamela Palmer

McHenry County Auditor

FINANCIAL SECTION

GENERAL FUND

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 19,113,435	\$ 19,113,435	\$ 7,468,386	\$ (11,645,049)	
Licenses and permits	981,000	981,000	770,634	(210,366)	
Fines and forfeitures	1,005,500	1,005,500	487,330	(518,170)	
Grants, contributions, and intergovernmental	3,900,594	4,341,029	1,788,773	(2,552,256)	
Taxes	60,002,300	60,002,300	12,580,408	(47,421,892)	
Investment income	97,000	97,000	40,623	(56,377)	
Miscellaneous	180,500	180,500	10,057	(170,443)	
Total Revenues	<u>85,280,329</u>	<u>85,720,764</u>	<u>23,146,211</u>	<u>(62,574,553)</u>	
EXPENDITURES					
Current					
General and administrative	29,904,516	30,108,996	12,578,491	17,530,505	\$ 1,447,688
Community development	1,429,860	1,510,894	808,321	702,573	98,891
Public safety	32,893,676	33,068,393	15,790,876	17,277,517	2,174,657
Judiciary and court related	9,874,106	9,879,879	4,993,909	4,885,970	174,847
Public health and welfare	7,160,313	7,254,541	3,134,567	4,119,974	137,846
Capital outlay	2,608,558	4,179,143	2,269,446	1,909,697	738,456
Debt service					
Principal retirement	1,070,655	1,367,435	429,620	937,815	113,222
Interest and fiscal charges	<u>52,529</u>	<u>62,529</u>	<u>29,545</u>	<u>32,984</u>	<u>16,877</u>
Total Expenditures	<u>84,994,213</u>	<u>87,431,810</u>	<u>40,034,775</u>	<u>47,397,035</u>	<u>\$ 4,902,484</u>
Excess (deficiency) of revenues over expenditures	<u>286,116</u>	<u>(1,711,046)</u>	<u>(16,888,564)</u>	<u>(15,177,518)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	64,650	64,650	50,000	(14,650)	
Transfers out	(5,443,041)	(5,443,041)	(3,638,066)	1,804,975	
Capital leases issued	<u>1,760,000</u>	<u>1,760,000</u>	<u>1,691,154</u>	<u>(68,846)</u>	
Total Other Financing Sources (Uses)	<u>(3,618,391)</u>	<u>(3,618,391)</u>	<u>(1,896,912)</u>	<u>1,721,479</u>	
Net Change in Fund Balance	<u>\$ (3,332,275)</u>	<u>\$ (5,329,437)</u>	<u>(18,785,476)</u>	<u>\$ (13,456,039)</u>	
Fund Balance - Beginning of Period			<u>48,701,248</u>		
Fund Balance - End of Period			<u>\$ 29,915,772</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 160,000	\$ 160,000	\$ 80,544	\$ (79,456)
Tax redemption fees	160,000	160,000	36,008	(123,992)
Recording fees	1,000,000	1,000,000	471,348	(528,652)
Penalties/fees on delinquent taxes	1,750,000	1,750,000	-	(1,750,000)
Cable television franchise fees	500,000	500,000	286,340	(213,660)
Assessor's salary reimbursement	57,123	57,123	25,750	(31,373)
Other fees and charges	71,594	71,594	58,672	(12,922)
Community Development				
Subdivision review fees	5,000	5,000	1,834	(3,166)
Flood plain investigation fees	84,000	84,000	47,824	(36,176)
Maps and publications fees	1,000	1,000	407	(593)
Solid waste tipping fees	21,000	21,000	16,821	(4,179)
Other fees and charges	11,750	11,750	591	(11,159)
Public Safety				
Sheriff fees - circuit court	365,000	365,000	175,590	(189,410)
Sheriff fees - photocopies	6,000	6,000	4,936	(1,064)
Sheriff fees - foreign courts	30,000	30,000	16,566	(13,434)
Foreclosures	45,000	45,000	11,400	(33,600)
Court security fees	650,000	650,000	271,914	(378,086)
Jail space rental	7,050,000	7,050,000	3,037,607	(4,012,393)
Payphones	150,000	150,000	44,311	(105,689)
Dispatching fees	259,388	259,388	-	(259,388)
Squad car replacement fee	25,000	25,000	9,536	(15,464)
Sheriff salary reimbursement	-	-	36,453	36,453
Other fees and charges	65,290	65,290	45,590	(19,700)
Judiciary and Court Related				
10% bond earnings	312,000	312,000	119,810	(192,190)
Circuit clerk fees	3,192,800	3,192,800	1,403,118	(1,789,682)
County court fees	200,000	200,000	84,711	(115,289)
Court services salary reimbursements	1,275,802	1,275,802	443,222	(832,580)
State's attorney salary reimbursement	166,508	166,508	72,339	(94,169)
State's attorney fees	88,500	88,500	41,173	(47,327)
Public aid	5,000	5,000	1,440	(3,560)
Periodic imprisonment fees	10,000	10,000	2,199	(7,801)
Public defender salary reimbursement	99,955	99,955	49,947	(50,008)
Public defenders fees	80,000	80,000	18,333	(61,667)
Other fees and charges	30,600	30,600	7,463	(23,137)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 636,500	\$ 636,500	\$ 309,977	\$ (326,523)
Veterinary fees	58,000	58,000	25,144	(32,856)
Nursing fees	68,500	68,500	16,230	(52,270)
Health review fees	5,000	5,000	1,875	(3,125)
Health promotion	13,000	13,000	9,690	(3,310)
Vital record fees	58,000	58,000	26,630	(31,370)
Subdivision review fees	4,000	4,000	1,101	(2,899)
Medicare	5,000	5,000	41	(4,959)
Public aid	175,000	175,000	57,884	(117,116)
Vision and hearing fees	50,000	50,000	33,959	(16,041)
Other fees and charges	112,125	112,125	62,058	(50,067)
Total Charges for Services	19,113,435	19,113,435	7,468,386	(11,645,049)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	114,000	114,000	106,960	(7,040)
Amusement licenses	10,000	10,000	5,755	(4,245)
Community Development				
Building permits	250,000	250,000	179,446	(70,554)
Zoning permits	60,000	60,000	38,681	(21,319)
Public Health and Welfare				
Septic and well permits	85,000	85,000	42,810	(42,190)
Health licenses	450,000	450,000	389,932	(60,068)
Hauler license fees	12,000	12,000	7,050	(4,950)
Total Licenses and Permits	981,000	981,000	770,634	(210,366)
FINES AND FORFEITURES				
Community Development				
Planning fines	10,000	10,000	4,188	(5,812)
Judiciary and Court Related				
Fines and bond forfeitures	863,000	863,000	423,971	(439,029)
County drug fines	95,000	95,000	41,245	(53,755)
Public Health and Welfare				
Veterinary fines	37,500	37,500	17,926	(19,574)
Total Fines and Forfeitures	1,005,500	1,005,500	487,330	(518,170)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	\$ 21,750	\$ 210,603	\$ 223,953	\$ 13,350
Drug-free communities grant	125,000	125,000	62,193	(62,807)
Energy efficiency grants	67,574	67,574	8,045	(59,529)
Public Safety				
Sheriff's Office - grants	50,000	219,142	101,721	(117,421)
Emergency Management - grants	68,000	118,440	1,732	(116,708)
Judiciary and Court Related				
Dependent children/parent reimbursements	34,000	34,000	25,604	(8,396)
State's Attorney - grants	29,810	29,810	7,453	(22,357)
Court Administration - grants	5,000	5,000	-	(5,000)
Public Health and Welfare				
Health Department grants -				
Nursing	2,997,972	3,029,972	1,290,256	(1,739,716)
Environmental	146,488	146,488	62,816	(83,672)
Administration	55,000	55,000	5,000	(50,000)
IDPH vaccines	300,000	300,000	-	(300,000)
Total Grants, Contributions, and Intergovernmental	<u>3,900,594</u>	<u>4,341,029</u>	<u>1,788,773</u>	<u>(2,552,256)</u>
TAXES				
Property taxes	40,405,000	40,405,000	1,588,330	(38,816,670)
Sales taxes	9,575,000	9,575,000	4,782,936	(4,792,064)
State income taxes	6,325,000	6,325,000	4,044,400	(2,280,600)
Local use tax	1,175,000	1,175,000	682,689	(492,311)
Personal property replacement tax	750,000	750,000	500,186	(249,814)
Gambling taxes	172,300	172,300	103,096	(69,204)
Tax transfer stamps	1,600,000	1,600,000	878,771	(721,229)
Total Taxes	<u>60,002,300</u>	<u>60,002,300</u>	<u>12,580,408</u>	<u>(47,421,892)</u>
INVESTMENT INCOME	<u>97,000</u>	<u>97,000</u>	<u>40,623</u>	<u>(56,377)</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	145,000	145,000	-	(145,000)
Proceeds from sale of capital assets	25,000	25,000	7,723	(17,277)
Other income	10,500	10,500	2,334	(8,166)
Total Miscellaneous	<u>180,500</u>	<u>180,500</u>	<u>10,057</u>	<u>(170,443)</u>
TOTAL REVENUES	<u>\$ 85,280,329</u>	<u>\$ 85,720,764</u>	<u>\$ 23,146,211</u>	<u>\$ (62,574,553)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 3,698,717	\$ 3,698,717	\$ 958,662	\$ (2,740,055)
Community Development	122,750	122,750	67,477	(55,273)
Public Safety	8,645,678	8,645,678	3,653,903	(4,991,775)
Judiciary and Court Related	5,461,165	5,461,165	2,243,755	(3,217,410)
Public Health and Welfare	1,185,125	1,185,125	544,589	(640,536)
Total Charges for Services	19,113,435	19,113,435	7,468,386	(11,645,049)
LICENSES AND PERMITS				
General and Administrative	124,000	124,000	112,715	(11,285)
Community Development	310,000	310,000	218,127	(91,873)
Public Health and Welfare	547,000	547,000	439,792	(107,208)
Total Licenses and Permits	981,000	981,000	770,634	(210,366)
FINES AND FORFEITURES				
Community Development	10,000	10,000	4,188	(5,812)
Judiciary and Court Related	958,000	958,000	465,216	(492,784)
Public Health and Welfare	37,500	37,500	17,926	(19,574)
Total Fines and Forfeitures	1,005,500	1,005,500	487,330	(518,170)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	214,324	403,177	294,191	(108,986)
Public Safety	118,000	337,582	103,453	(234,129)
Judiciary and Court Related	68,810	68,810	33,057	(35,753)
Public Health and Welfare	3,499,460	3,531,460	1,358,072	(2,173,388)
Total Grants, Contributions, and Intergovernmental	3,900,594	4,341,029	1,788,773	(2,552,256)
TAXES	60,002,300	60,002,300	12,580,408	(47,421,892)
INVESTMENT INCOME	97,000	97,000	40,623	(56,377)
MISCELLANEOUS	180,500	180,500	10,057	(170,443)
TOTAL REVENUES	<u>\$ 85,280,329</u>	<u>\$ 85,720,764</u>	<u>\$ 23,146,211</u>	<u>\$ (62,574,553)</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 584,180	\$ 578,480	\$ 278,915	\$ 299,565	\$ -
Contractual services	175,300	181,000	82,820	98,180	83,978
Commodities	17,950	17,950	5,292	12,658	1,439
Total	777,430	777,430	367,027	410,403	85,417
Auditor					
Personnel services	380,579	380,579	195,116	185,463	-
Contractual services	6,100	6,100	4,686	1,414	-
Commodities	11,849	11,849	2,965	8,884	115
Total	398,528	398,528	202,767	195,761	115
County Board and Liquor Commission					
Personnel services	614,833	614,833	307,591	307,242	-
Contractual services	70,632	70,632	52,762	17,870	2,500
Commodities	32,000	32,000	11,680	20,320	889
Total	717,465	717,465	372,033	345,432	3,389
County Clerk					
Personnel services	440,851	440,851	235,536	205,315	-
Contractual services	7,050	7,050	1,163	5,887	2,213
Commodities	9,100	9,100	9,023	77	-
Total	457,001	457,001	245,722	211,279	2,213
County Clerk - Elections					
Personnel services	519,788	519,788	294,077	225,711	-
Contractual services	194,050	194,050	92,054	101,996	-
Commodities	185,645	185,645	148,144	37,501	5,420
Total	899,483	899,483	534,275	365,208	5,420
Educational Service Region					
Personnel services	213,012	213,012	100,373	112,639	-
Contractual services	40,250	40,250	15,670	24,580	-
Commodities	36,180	41,958	15,148	26,810	74
Total	289,442	295,220	131,191	164,029	74

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT GENERAL FUND For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,148,417	\$ 1,148,417	\$ 591,080	\$ 557,337	\$ -
Contractual services	1,756,375	1,795,317	694,686	1,100,631	174,172
Commodities	<u>129,192</u>	<u>130,177</u>	<u>45,514</u>	<u>84,663</u>	<u>50,947</u>
Total	<u>3,033,984</u>	<u>3,073,911</u>	<u>1,331,280</u>	<u>1,742,631</u>	<u>225,119</u>
Human Resources					
Personnel services	280,552	280,552	124,871	155,681	-
Contractual services	264,130	265,530	143,099	122,431	17,025
Commodities	<u>6,250</u>	<u>6,250</u>	<u>511</u>	<u>5,739</u>	<u>-</u>
Total	<u>550,932</u>	<u>552,332</u>	<u>268,481</u>	<u>283,851</u>	<u>17,025</u>
Information Technology					
Personnel services	1,839,467	1,839,467	941,303	898,164	-
Contractual services	1,221,779	1,304,479	597,432	707,047	337,944
Commodities	<u>76,477</u>	<u>92,477</u>	<u>44,574</u>	<u>47,903</u>	<u>13,422</u>
Total	<u>3,137,723</u>	<u>3,236,423</u>	<u>1,583,309</u>	<u>1,653,114</u>	<u>351,366</u>
Merit Commission					
Personnel services	5,096	5,096	600	4,496	-
Contractual services	54,000	74,000	24,171	49,829	-
Commodities	<u>900</u>	<u>900</u>	<u>178</u>	<u>722</u>	<u>-</u>
Total	<u>59,996</u>	<u>79,996</u>	<u>24,949</u>	<u>55,047</u>	<u>-</u>
Purchasing					
Personnel services	244,180	244,180	125,557	118,623	-
Contractual services	21,278	21,278	4,698	16,580	7,061
Commodities	<u>422,735</u>	<u>428,635</u>	<u>196,729</u>	<u>231,906</u>	<u>4,973</u>
Total	<u>688,193</u>	<u>694,093</u>	<u>326,984</u>	<u>367,109</u>	<u>12,034</u>
Recorder					
Personnel services	843,788	843,788	418,398	425,390	-
Contractual services	40,250	40,250	12,753	27,497	4,710
Commodities	<u>1,138,710</u>	<u>1,138,710</u>	<u>608,876</u>	<u>529,834</u>	<u>1,410</u>
Total	<u>2,022,748</u>	<u>2,022,748</u>	<u>1,040,027</u>	<u>982,721</u>	<u>6,120</u>
Supervisor of Assessments					
Personnel services	888,006	888,006	439,720	448,286	-
Contractual services	161,250	161,250	7,235	154,015	13,983
Commodities	<u>11,500</u>	<u>11,500</u>	<u>2,795</u>	<u>8,705</u>	<u>-</u>
Total	<u>1,060,756</u>	<u>1,060,756</u>	<u>449,750</u>	<u>611,006</u>	<u>13,983</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 563,032	\$ 563,032	\$ 288,958	\$ 274,074	\$ -
Contractual services	63,245	63,245	4,580	58,665	23,537
Commodities	7,850	7,850	5,195	2,655	-
Total	634,127	634,127	298,733	335,394	23,537
Non-Departmental					
Personnel services	1,381,285	1,381,285	-	1,381,285	-
Contractual services	13,784,073	13,816,848	5,401,963	8,414,885	701,876
Commodities	11,350	11,350	-	11,350	-
Total	15,176,708	15,209,483	5,401,963	9,807,520	701,876
Total General and Administrative	29,904,516	30,108,996	12,578,491	17,530,505	1,447,688
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,186,252	1,186,252	682,666	503,586	-
Contractual services	186,135	267,169	109,726	157,443	98,717
Commodities	57,473	57,473	15,929	41,544	174
Total Community Development	1,429,860	1,510,894	808,321	702,573	98,891
PUBLIC SAFETY					
County Sheriff					
Personnel services	27,612,706	27,658,417	13,916,023	13,742,394	120,505
Contractual services	3,413,251	3,417,893	1,191,377	2,226,516	1,674,745
Commodities	1,049,960	1,115,301	264,279	851,022	330,899
Total	32,075,917	32,191,611	15,371,679	16,819,932	2,126,149
Emergency Management					
Personnel services	227,464	227,464	117,444	110,020	-
Contractual services	31,350	88,653	15,147	73,506	2,705
Commodities	16,130	17,850	5,672	12,178	1,088
Total	274,944	333,967	138,263	195,704	3,793
County Coroner					
Personnel services	396,708	396,708	207,981	188,727	-
Contractual services	134,675	134,675	69,890	64,785	44,715
Commodities	11,432	11,432	3,063	8,369	-
Total	542,815	542,815	280,934	261,881	44,715
Total Public Safety	32,893,676	33,068,393	15,790,876	17,277,517	2,174,657

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,855,255	\$ 1,855,255	\$ 916,973	\$ 938,282	\$ -
Contractual services	27,450	27,450	11,788	15,662	959
Commodities	<u>25,550</u>	<u>25,550</u>	<u>13,207</u>	<u>12,343</u>	<u>1,853</u>
Total	<u>1,908,255</u>	<u>1,908,255</u>	<u>941,968</u>	<u>966,287</u>	<u>2,812</u>
Court Administration					
Personnel services	519,077	519,077	248,306	270,771	-
Contractual services	525,000	525,000	219,130	305,870	163,767
Commodities	<u>67,980</u>	<u>73,117</u>	<u>33,388</u>	<u>39,729</u>	<u>294</u>
Total	<u>1,112,057</u>	<u>1,117,194</u>	<u>500,824</u>	<u>616,370</u>	<u>164,061</u>
Court Services					
Personnel services	2,383,430	2,383,430	1,214,276	1,169,154	-
Contractual services	476,900	477,536	281,689	195,847	-
Commodities	<u>20,300</u>	<u>20,300</u>	<u>11,385</u>	<u>8,915</u>	<u>1,588</u>
Total	<u>2,880,630</u>	<u>2,881,266</u>	<u>1,507,350</u>	<u>1,373,916</u>	<u>1,588</u>
Public Defender					
Personnel services	956,209	956,209	496,340	459,869	-
Contractual services	10,550	10,550	453	10,097	-
Commodities	<u>9,929</u>	<u>9,929</u>	<u>3,949</u>	<u>5,980</u>	<u>264</u>
Total	<u>976,688</u>	<u>976,688</u>	<u>500,742</u>	<u>475,946</u>	<u>264</u>
State's Attorney					
Personnel services	2,758,419	2,758,419	1,441,573	1,316,846	-
Contractual services	181,375	181,375	83,802	97,573	5,553
Commodities	<u>56,682</u>	<u>56,682</u>	<u>17,650</u>	<u>39,032</u>	<u>569</u>
Total	<u>2,996,476</u>	<u>2,996,476</u>	<u>1,543,025</u>	<u>1,453,451</u>	<u>6,122</u>
Total Judiciary and Court Related	<u>9,874,106</u>	<u>9,879,879</u>	<u>4,993,909</u>	<u>4,885,970</u>	<u>174,847</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,376,980	\$ 5,376,980	\$ 2,623,094	\$ 2,753,886	\$ -
Contractual services	1,015,123	1,097,790	400,642	697,148	71,581
Commodities	<u>768,210</u>	<u>779,771</u>	<u>110,831</u>	<u>668,940</u>	<u>66,265</u>
Total Public Health and Welfare	<u>7,160,313</u>	<u>7,254,541</u>	<u>3,134,567</u>	<u>4,119,974</u>	<u>137,846</u>
CAPITAL OUTLAY	<u>2,608,558</u>	<u>4,179,143</u>	<u>2,269,446</u>	<u>1,909,697</u>	<u>738,456</u>
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	429,620	937,815	113,222
Interest and fiscal charges	<u>52,529</u>	<u>62,529</u>	<u>29,545</u>	<u>32,984</u>	<u>16,877</u>
Total Debt Service	<u>1,123,184</u>	<u>1,429,964</u>	<u>459,165</u>	<u>970,799</u>	<u>130,099</u>
TOTAL EXPENDITURES	\$ <u>84,994,213</u>	\$ <u>87,431,810</u>	\$ <u>40,034,775</u>	\$ <u>47,397,035</u>	\$ <u>4,902,484</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 777,430	\$ 777,430	\$ 367,027	\$ 410,403	\$ 85,417
Auditor	398,528	398,528	202,767	195,761	115
County Board and Liquor Commission	717,465	717,465	372,033	345,432	3,389
County Clerk	457,001	457,001	245,722	211,279	2,213
County Clerk - Elections	899,483	899,483	534,275	365,208	5,420
Educational Service Region	289,442	295,220	131,191	164,029	74
Facilities Management	3,033,984	3,073,911	1,331,280	1,742,631	225,119
Human Resources	550,932	552,332	268,481	283,851	17,025
Information Technology	3,137,723	3,236,423	1,583,309	1,653,114	351,366
Merit Commission	59,996	79,996	24,949	55,047	-
Purchasing	688,193	694,093	326,984	367,109	12,034
Recorder	2,022,748	2,022,748	1,040,027	982,721	6,120
Supervisor of Assessments	1,060,756	1,060,756	449,750	611,006	13,983
Treasurer	634,127	634,127	298,733	335,394	23,537
Non-Departmental	15,176,708	15,209,483	5,401,963	9,807,520	701,876
Total General and Administrative	29,904,516	30,108,996	12,578,491	17,530,505	1,447,688
COMMUNITY DEVELOPMENT					
Planning and Development	1,429,860	1,510,894	808,321	702,573	98,891
PUBLIC SAFETY					
County Sheriff	32,075,917	32,191,611	15,371,679	16,819,932	2,126,149
Emergency Management	274,944	333,967	138,263	195,704	3,793
County Coroner	542,815	542,815	280,934	261,881	44,715
Total Public Safety	32,893,676	33,068,393	15,790,876	17,277,517	2,174,657
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,908,255	1,908,255	941,968	966,287	2,812
Court Administration	1,112,057	1,117,194	500,824	616,370	164,061
Court Services	2,880,630	2,881,266	1,507,350	1,373,916	1,588
Public Defender	976,688	976,688	500,742	475,946	264
State's Attorney	2,996,476	2,996,476	1,543,025	1,453,451	6,122
Total Judiciary and Court Related	9,874,106	9,879,879	4,993,909	4,885,970	174,847
PUBLIC HEALTH AND WELFARE					
Health Department	7,160,313	7,254,541	3,134,567	4,119,974	137,846
CAPITAL OUTLAY					
	2,608,558	4,179,143	2,269,446	1,909,697	738,456
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	429,620	937,815	113,222
Interest and fiscal charges	52,529	62,529	29,545	32,984	16,877
Total Debt Service	1,123,184	1,429,964	459,165	970,799	130,099
TOTAL EXPENDITURES	\$ 84,994,213	\$ 87,431,810	\$ 40,034,775	\$ 47,397,035	\$ 4,902,484

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,947,066	\$ 9,941,366	\$ 4,342,095	\$ 5,599,271	\$ -
Contractual services	17,859,762	18,041,279	7,139,772	10,901,507	1,368,999
Commodities	2,097,688	2,126,351	1,096,624	1,029,727	78,689
Total General and Administrative	29,904,516	30,108,996	12,578,491	17,530,505	1,447,688
COMMUNITY DEVELOPMENT					
Personnel services	1,186,252	1,186,252	682,666	503,586	-
Contractual services	186,135	267,169	109,726	157,443	98,717
Commodities	57,473	57,473	15,929	41,544	174
Total Community Development	1,429,860	1,510,894	808,321	702,573	98,891
PUBLIC SAFETY					
Personnel services	28,236,878	28,282,589	14,241,448	14,041,141	120,505
Contractual services	3,579,276	3,641,221	1,276,414	2,364,807	1,722,165
Commodities	1,077,522	1,144,583	273,014	871,569	331,987
Total Public Safety	32,893,676	33,068,393	15,790,876	17,277,517	2,174,657
JUDICIARY AND COURT RELATED					
Personnel services	8,472,390	8,472,390	4,317,468	4,154,922	-
Contractual services	1,221,275	1,221,911	596,862	625,049	170,279
Commodities	180,441	185,578	79,579	105,999	4,568
Total Judiciary and Court Related	9,874,106	9,879,879	4,993,909	4,885,970	174,847
PUBLIC HEALTH AND WELFARE					
Personnel services	5,376,980	5,376,980	2,623,094	2,753,886	-
Contractual services	1,015,123	1,097,790	400,642	697,148	71,581
Commodities	768,210	779,771	110,831	668,940	66,265
Total Public Health and Welfare	7,160,313	7,254,541	3,134,567	4,119,974	137,846
CAPITAL OUTLAY	2,608,558	4,179,143	2,269,446	1,909,697	738,456
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	429,620	937,815	113,222
Interest and fiscal charges	52,529	62,529	29,545	32,984	16,877
Total Debt Service	1,123,184	1,429,964	459,165	970,799	130,099
TOTAL EXPENDITURES	\$ 84,994,213	\$ 87,431,810	\$ 40,034,775	\$ 47,397,035	\$ 4,902,484

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,219,566	\$ 53,259,577	\$ 26,206,771	\$ 27,052,806	\$ 120,505
Contractual services	23,861,571	24,269,370	9,523,416	14,745,954	3,431,741
Commodities	4,181,334	4,293,756	1,575,977	2,717,779	481,683
Capital outlay	2,608,558	4,179,143	2,269,446	1,909,697	738,456
Debt service	<u>1,123,184</u>	<u>1,429,964</u>	<u>459,165</u>	<u>970,799</u>	<u>130,099</u>
 TOTAL EXPENDITURES	 \$ <u>84,994,213</u>	 \$ <u>87,431,810</u>	 \$ <u>40,034,775</u>	 \$ <u>47,397,035</u>	 \$ <u>4,902,484</u>

SPECIAL REVENUE FUNDS

General and Administrative

County Clerk Automation Fund – to account for fees collected to be used for the automation of the County Clerk's Office.

Recorder Automation Fund – to account for Recorder's automation fees to be used to improve the capabilities of the Recorder's office through the application of new technology.

County Treasurer Automation Fund – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

Treasurer's Passport Services Fund – to account for the collection of fees and processing of passport applications in the Treasurer's Office.

Geographic Information Systems Fund – to account for the collection of fees to be used for the implementation and maintenance of the County's Geographic Information System.

Illinois Municipal Retirement Fund – to account for expenditures for municipal retirement expenses for the County's employees. Revenue is primarily from property taxes.

Social Security Fund – to account for expenditures related to Social Security payments to the United States government. Revenue is from property taxes.

Insurance Loss Fund – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

Community Development

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), and Neighborhood Stabilization Program (NSP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

Expedited Permit Fund – to account for fees paid by stormwater permit applicants for expediting the review process through an outside engineering firm.

Transportation

County Highway Fund – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

Motor Fuel Tax Fund - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

Matching Fund – to account for expenditures for road construction. Revenue is from property taxes.

County Bridge Fund – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

County Option Motor Fuel Tax Fund – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

RTA Sales Tax Fund – to account for the collection of a sales tax, which is restricted for use on transportation programs.

Public Safety

DUI Conviction Fund – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

Judiciary and Court Related

Maintenance and Child Support Collection Fund – to account for fees charged to obligors to process child support payments.

Law Library Fund – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

Circuit Court Document Storage Fund – to account for the collection of fees used to maintain a document storage system in the office of the Clerk of the Circuit Court.

Probation Service Fee Fund – to account for probation service fees collected from persons sentenced to probation.

EMDT Fund – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

Circuit Court Automation Fund – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

Illinois Criminal Justice Authority Fund – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

Circuit Court Admin Fund – to account for fees that are restricted to the Circuit Clerk's Office.

Circuit Clerk Electronic Citation Fund - to account for fees that are restricted to the Circuit Clerk's Office.

Special Courts Fund - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

State's Attorney Automation Fund – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

Public Health and Welfare

County Mental Health Fund - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

Veterans' Assistance Commission Fund – to account for expenditures to assist veterans. Revenue is from property taxes.

Veterans' Assistance Commission Bus Fund – to account for expenditures related to the purchase of buses used to transport veterans.

Workforce Network Fund – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

Tuberculosis Care and Treatment Fund – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

Animal Shelter Fund – to account for expenditures for the maintenance of the animal shelter. Revenue is from contracts with various municipalities.

Dental Care Clinic Fund – to account for funds used in the operation of the County Dental Care Clinic.

Health Scholarship Fund – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

Senior Services Fund – to account for the revenues and expenditures of the social services – senior citizens tax levy.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 5,848	\$ (7,152)	
Investment income	<u>125</u>	<u>125</u>	<u>72</u>	<u>(53)</u>	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>5,920</u>	<u>(7,205)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	5,205	4,795	\$ -
Commodities	2,500	2,500	1,700	800	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>1,373</u>	<u>13,627</u>	-
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>8,278</u>	<u>19,222</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(14,375)</u>	\$ <u>(14,375)</u>	(2,358)	\$ <u>12,017</u>	
Fund Balance - Beginning of Period			<u>97,091</u>		
Fund Balance - End of Period			\$ <u>94,733</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 855,000	\$ 855,000	\$ 331,950	\$ (523,050)	
Investment income	<u>3,500</u>	<u>3,500</u>	<u>2,004</u>	<u>(1,496)</u>	
Total Revenues	<u>858,500</u>	<u>858,500</u>	<u>333,954</u>	<u>(524,546)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	547,965	547,965	222,858	325,107	\$ -
Contractual services	238,000	258,000	103,190	154,810	111,556
Commodities	120,850	120,850	-	120,850	9,068
Capital outlay	104,000	104,000	-	104,000	-
Debt service					
Principal retirement	29,224	29,224	-	29,224	-
Interest and fiscal charges	<u>1,407</u>	<u>1,407</u>	<u>-</u>	<u>1,407</u>	<u>-</u>
Total Expenditures	<u>1,041,446</u>	<u>1,061,446</u>	<u>326,048</u>	<u>735,398</u>	\$ <u>120,624</u>
Net Change in Fund Balance	\$ <u>(182,946)</u>	\$ <u>(202,946)</u>	7,906	\$ <u>210,852</u>	
Fund Balance - Beginning of Period			<u>1,980,670</u>		
Fund Balance - End of Period			\$ <u>1,988,576</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 130,000	\$ 130,000	\$ 12,248	\$ (117,752)	
Investment income	<u>700</u>	<u>700</u>	<u>339</u>	<u>(361)</u>	
Total Revenues	<u>130,700</u>	<u>130,700</u>	<u>12,587</u>	<u>(118,113)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	39,500	39,500	-	39,500	\$ -
Commodities	12,500	17,754	6,578	11,176	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>52,001</u>	<u>57,255</u>	<u>6,578</u>	<u>50,677</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>78,699</u>	\$ <u>73,445</u>	6,009	\$ <u>(67,436)</u>	
Fund Balance - Beginning of Period			<u>462,058</u>		
Fund Balance - End of Period			<u>\$ 468,067</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 56,000	\$ 56,000	\$ 75,798	\$ 19,798	
Investment income	<u>200</u>	<u>200</u>	<u>171</u>	<u>(29)</u>	
Total Revenues	<u>56,200</u>	<u>56,200</u>	<u>75,969</u>	<u>19,769</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	70,528	70,528	45,702	24,826	\$ -
Contractual services	19,100	19,100	-	19,100	-
Commodities	<u>20,000</u>	<u>20,000</u>	<u>3,188</u>	<u>16,812</u>	<u>-</u>
Total Expenditures	<u>109,628</u>	<u>109,628</u>	<u>48,890</u>	<u>60,738</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(53,428)</u>	\$ <u>(53,428)</u>	27,079	\$ <u>80,507</u>	
Fund Balance - Beginning of Period			<u>209,708</u>		
Fund Balance - End of Period			<u>\$ 236,787</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 603,000	\$ 603,000	\$ 331,799	\$ (271,201)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>1,276</u>	<u>(1,224)</u>	
Total Revenues	<u>605,500</u>	<u>605,500</u>	<u>333,075</u>	<u>(272,425)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	548,670	548,670	264,427	284,243	\$ -
Contractual services	325,250	345,664	84,706	260,958	112,685
Commodities	<u>38,750</u>	<u>38,750</u>	<u>9,373</u>	<u>29,377</u>	<u>1,364</u>
Total Expenditures	<u>912,670</u>	<u>933,084</u>	<u>358,506</u>	<u>574,578</u>	<u>\$ 114,049</u>
Net Change in Fund Balance	\$ <u>(307,170)</u>	\$ <u>(327,584)</u>	(25,431)	\$ <u>302,153</u>	
Fund Balance - Beginning of Period			<u>1,702,210</u>		
Fund Balance - End of Period			\$ <u>1,676,779</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 7,800,000	\$ 7,800,000	\$ 306,622	\$ (7,493,378)	
Personal property replacement tax	112,800	112,800	90,704	(22,096)	
Investment income	<u>1,835</u>	<u>1,835</u>	<u>1,159</u>	<u>(676)</u>	
Total Revenues	7,914,635	7,914,635	398,485	(7,516,150)	
EXPENDITURES					
Current					
Personnel services	<u>7,427,715</u>	<u>7,427,715</u>	<u>3,479,874</u>	<u>3,947,841</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>486,920</u></u>	\$ <u><u>486,920</u></u>	(3,081,389)	\$ <u><u>(3,568,309)</u></u>	
Fund Deficit - Beginning of Period			<u>(1,541,451)</u>		
Fund Deficit - End of Period			\$ <u><u>(4,622,840)</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,006,025	\$ 4,006,025	\$ 157,481	\$ (3,848,544)	
Investment income	<u>2,475</u>	<u>2,475</u>	<u>1,303</u>	<u>(1,172)</u>	
Total Revenues	4,008,500	4,008,500	158,784	(3,849,716)	
EXPENDITURES					
Current					
Personnel services	<u>3,897,395</u>	<u>3,897,395</u>	<u>2,034,726</u>	<u>1,862,669</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>111,105</u>	\$ <u>111,105</u>	(1,875,942)	\$ <u>(1,987,047)</u>	
Fund Balance - Beginning of Period			<u>2,572,824</u>		
Fund Balance - End of Period			\$ <u>696,882</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 2,250,000	\$ 2,250,000	\$ 88,448	\$ (2,161,552)	
Investment income	20	20	69	49	
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>17,226</u>	<u>(12,774)</u>	
Total Revenues	<u>2,280,020</u>	<u>2,280,020</u>	<u>105,743</u>	<u>(2,174,277)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,133,372	1,133,372	549,273	584,099	\$ -
Contractual services	2,577,356	2,581,254	2,009,125	572,129	77,010
Commodities	<u>23,840</u>	<u>23,840</u>	<u>3,263</u>	<u>20,577</u>	<u>-</u>
Total Expenditures	<u>3,734,568</u>	<u>3,738,466</u>	<u>2,561,661</u>	<u>1,176,805</u>	<u>\$ 77,010</u>
Net Change in Fund Balance	\$ <u>(1,454,548)</u>	\$ <u>(1,458,446)</u>	(2,455,918)	\$ <u>(997,472)</u>	
Fund Balance - Beginning of Period			<u>15,962,989</u>		
Fund Balance - End of Period			<u>\$ 13,507,071</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ <u>1,826,195</u>	\$ <u>4,108,098</u>	\$ <u>805,577</u>	\$ <u>(3,302,521)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	324,803	410,848	55,784	355,064	\$ -
Contractual services	1,491,559	3,674,417	749,721	2,924,696	823,140
Commodities	<u>9,833</u>	<u>22,833</u>	<u>72</u>	<u>22,761</u>	<u>-</u>
Total Expenditures	<u>1,826,195</u>	<u>4,108,098</u>	<u>805,577</u>	<u>3,302,521</u>	\$ <u><u>823,140</u></u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			\$ <u><u>-</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 29,986	\$ 29,986	\$ 18,520	\$ (11,466)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>725</u>	<u>725</u>	
Total Revenues	29,986	29,986	19,245	(10,741)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>90</u>	<u>104,910</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(75,014)</u>	\$ <u>(75,014)</u>	19,155	\$ <u>94,169</u>	
Fund Balance - Beginning of Period			<u>1,863,543</u>		
Fund Balance - End of Period			\$ <u>1,882,698</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EXPEDITED PERMIT FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 26,500	\$ 26,500	\$ 4,290	\$ (22,210)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>26,500</u>	<u>26,500</u>	<u>2,010</u>	<u>24,490</u>	<u>\$ 18,590</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,280</u>	<u>\$ 2,280</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 2,280</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 5,000	\$ 5,000	\$ 734	\$ (4,266)	
Licenses and permits	83,700	83,700	37,797	(45,903)	
Grants, contributions, and intergovernmental	1,295,676	1,295,676	86,934	(1,208,742)	
Property taxes	6,450,000	6,450,000	253,553	(6,196,447)	
Investment income	6,100	6,100	3,459	(2,641)	
Miscellaneous	121,000	121,000	55,377	(65,623)	
Total Revenues	<u>7,961,476</u>	<u>7,961,476</u>	<u>437,854</u>	<u>(7,523,622)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,439,663	5,439,663	2,320,602	3,119,061	\$ -
Contractual services	4,977,610	7,406,307	1,526,511	5,879,796	3,773,369
Commodities	745,511	762,264	303,055	459,209	263,423
Capital outlay	2,945,000	5,934,202	643,191	5,291,011	3,123,628
Total Expenditures	<u>14,107,784</u>	<u>19,542,436</u>	<u>4,793,359</u>	<u>14,749,077</u>	<u>\$ 7,160,420</u>
Deficiency of revenues over expenditures	<u>(6,146,308)</u>	<u>(11,580,960)</u>	<u>(4,355,505)</u>	<u>7,225,455</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	11,411,858	11,411,858	6,842,758	(4,569,100)	
Transfers out	<u>(6,193,538)</u>	<u>(6,193,538)</u>	<u>(5,926,163)</u>	<u>267,375</u>	
Total Other Financing Sources (Uses)	<u>5,218,320</u>	<u>5,218,320</u>	<u>916,595</u>	<u>(4,301,725)</u>	
Net Change in Fund Balance	<u>\$ (927,988)</u>	<u>\$ (6,362,640)</u>	<u>(3,438,910)</u>	<u>\$ 2,923,730</u>	
Fund Balance - Beginning of Period			<u>6,075,174</u>		
Fund Balance - End of Period			<u>\$ 2,636,264</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,073,747	\$ 4,073,747	\$ 1,983,847	\$ (2,089,900)	
Investment income	<u>24,000</u>	<u>24,000</u>	<u>15,563</u>	<u>(8,437)</u>	
Total Revenues	<u>4,097,747</u>	<u>4,097,747</u>	<u>1,999,410</u>	<u>(2,098,337)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	147,855	147,855	73,802	74,053	\$ -
Contractual services	5,150,000	6,460,425	237,541	6,222,884	3,425,596
Commodities	170,000	170,000	-	170,000	155,000
Capital outlay	<u>6,355,000</u>	<u>11,938,757</u>	<u>137,041</u>	<u>11,801,716</u>	<u>10,580,122</u>
Total Expenditures	<u>11,822,855</u>	<u>18,717,037</u>	<u>448,384</u>	<u>18,268,653</u>	<u>\$ 14,160,718</u>
Net Change in Fund Balance	\$ <u>(7,725,108)</u>	\$ <u>(14,619,290)</u>	1,551,026	\$ <u>16,170,316</u>	
Fund Balance - Beginning of Period			<u>15,618,221</u>		
Fund Balance - End of Period			<u>\$ 17,169,247</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 8,861	\$ 8,861	
Property taxes	1,820,000	1,820,000	71,545	(1,748,455)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>10,593</u>	<u>(10,407)</u>	
Total Revenues	<u>1,841,000</u>	<u>1,841,000</u>	<u>90,999</u>	<u>(1,750,001)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	350,000	632,590	22,244	610,346	\$ 553,044
Capital outlay	<u>6,090,000</u>	<u>14,142,112</u>	<u>184,350</u>	<u>13,957,762</u>	<u>10,482,642</u>
Total Expenditures	<u>6,440,000</u>	<u>14,774,702</u>	<u>206,594</u>	<u>14,568,108</u>	<u>\$ 11,035,686</u>
Net Change in Fund Balance	\$ <u>(4,599,000)</u>	\$ <u>(12,933,702)</u>	(115,595)	\$ <u>12,818,107</u>	
Fund Balance - Beginning of Period			<u>13,222,694</u>		
Fund Balance - End of Period			<u>\$ 13,107,099</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 860,000	\$ 860,000	\$ 80,524	\$ (779,476)	
Property taxes	480,800	480,800	18,901	(461,899)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>4,030</u>	<u>(3,970)</u>	
Total Revenues	<u>1,348,800</u>	<u>1,348,800</u>	<u>103,455</u>	<u>(1,245,345)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,545,000	3,083,883	336,730	2,747,153	\$ 1,246,819
Capital outlay	<u>2,710,000</u>	<u>5,041,806</u>	<u>922,348</u>	<u>4,119,458</u>	<u>2,373,115</u>
Total Expenditures	<u>4,255,000</u>	<u>8,125,689</u>	<u>1,259,078</u>	<u>6,866,611</u>	<u>\$ 3,619,934</u>
Net Change in Fund Balance	\$ <u>(2,906,200)</u>	\$ <u>(6,776,889)</u>	(1,155,623)	\$ <u>5,621,266</u>	
Fund Balance - Beginning of Period			<u>5,644,260</u>		
Fund Balance - End of Period			<u>\$ 4,488,637</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 5,500,000	\$ 5,500,000	\$ 1,982,097	\$ (3,517,903)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>8,460</u>	<u>(11,540)</u>	
Total Revenues	<u>5,520,000</u>	<u>5,520,000</u>	<u>1,990,557</u>	<u>(3,529,443)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	4,635,000	6,321,188	495,791	5,825,397	\$ 3,511,337
Commodities	1,345,000	1,419,000	1,169,146	249,854	190,758
Capital outlay	<u>3,800,000</u>	<u>9,312,914</u>	<u>377,502</u>	<u>8,935,412</u>	<u>4,980,154</u>
Total Expenditures	<u>9,780,000</u>	<u>17,053,102</u>	<u>2,042,439</u>	<u>15,010,663</u>	<u>\$ 8,682,249</u>
Net Change in Fund Balance	\$ <u>(4,260,000)</u>	\$ <u>(11,533,102)</u>	(51,882)	\$ <u>11,481,220</u>	
Fund Balance - Beginning of Period			<u>12,324,712</u>		
Fund Balance - End of Period			<u>\$ 12,272,830</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 9,250,000	\$ 9,250,000	\$ 4,791,050	\$ (4,458,950)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>5,086</u>	<u>(4,914)</u>	
Total Revenues	9,260,000	9,260,000	4,796,136	(4,463,864)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	9,260,000	9,260,000	4,796,136	(4,463,864)	
OTHER FINANCING USES					
Transfers out	<u>(11,411,858)</u>	<u>(11,411,858)</u>	<u>(6,842,758)</u>	<u>4,569,100</u>	
Net Change in Fund Balance	\$ <u>(2,151,858)</u>	\$ <u>(2,151,858)</u>	(2,046,622)	\$ <u>105,236</u>	
Fund Balance - Beginning of Period			<u>11,228,705</u>		
Fund Balance - End of Period			\$ <u>9,182,083</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 25,000	\$ 25,000	\$ 10,500	\$ (14,500)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	10,500	\$ <u>10,500</u>	
Fund Balance - Beginning of Period			<u>93,546</u>		
Fund Balance - End of Period			\$ <u>104,046</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 50,000	\$ 50,000	\$ 26,081	\$ (23,919)	
Grants, contributions, and intergovernmental	4,625	4,625	4,334	(291)	
Investment income	<u>-</u>	<u>-</u>	<u>69</u>	<u>69</u>	
Total Revenues	<u>54,625</u>	<u>54,625</u>	<u>30,484</u>	<u>(24,141)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	14,405	14,405	-	14,405	\$ -
Commodities	7,500	7,500	1,719	5,781	3,502
Capital outlay	<u>-</u>	<u>28,000</u>	<u>25,657</u>	<u>2,343</u>	<u>2,343</u>
Total Expenditures	<u>21,905</u>	<u>49,905</u>	<u>27,376</u>	<u>22,529</u>	<u>\$ 5,845</u>
Excess of revenues over expenditures	32,720	4,720	3,108	(1,612)	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	<u>\$ 23,720</u>	<u>\$ (4,280)</u>	<u>3,108</u>	<u>\$ 7,388</u>	
Fund Balance - Beginning of Period			<u>86,075</u>		
Fund Balance - End of Period			<u>\$ 89,183</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 120,000	\$ 120,000	\$ 64,814	\$ (55,186)	
Investment income	<u>200</u>	<u>200</u>	<u>46</u>	<u>(154)</u>	
Total Revenues	120,200	120,200	64,860	(55,340)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>176,191</u>	<u>176,191</u>	<u>70,642</u>	<u>105,549</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(55,991)</u>	\$ <u>(55,991)</u>	(5,782)	\$ <u>50,209</u>	
Fund Balance - Beginning of Period			<u>60,111</u>		
Fund Balance - End of Period			\$ <u>54,329</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 226,000	\$ 226,000	\$ 92,111	\$ (133,889)	
Investment income	<u>500</u>	<u>500</u>	<u>152</u>	<u>(348)</u>	
Total Revenues	<u>226,500</u>	<u>226,500</u>	<u>92,263</u>	<u>(134,237)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	157,285	157,285	75,452	81,833	\$ -
Contractual services	400	400	178	222	-
Commodities	<u>155,800</u>	<u>155,800</u>	<u>73,970</u>	<u>81,830</u>	<u>67,810</u>
Total Expenditures	<u>313,485</u>	<u>313,485</u>	<u>149,600</u>	<u>163,885</u>	<u>\$ 67,810</u>
Net Change in Fund Balance	\$ <u>(86,985)</u>	\$ <u>(86,985)</u>	(57,337)	\$ <u>29,648</u>	
Fund Balance - Beginning of Period			<u>210,358</u>		
Fund Balance - End of Period			<u>\$ 153,021</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 620,000	\$ 620,000	\$ 268,667	\$ (351,333)	
Investment income	<u>200</u>	<u>200</u>	<u>134</u>	<u>(66)</u>	
Total Revenues	<u>620,200</u>	<u>620,200</u>	<u>268,801</u>	<u>(351,399)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	174,087	174,087	86,831	87,256	\$ -
Contractual services	340,000	340,000	96,253	243,747	28,433
Commodities	-	11,475	-	11,475	11,475
Capital outlay	<u>-</u>	<u>164,904</u>	<u>30,920</u>	<u>133,984</u>	<u>133,984</u>
Total Expenditures	<u>514,087</u>	<u>690,466</u>	<u>214,004</u>	<u>476,462</u>	<u>\$ 173,892</u>
Net Change in Fund Balance	\$ <u>106,113</u>	\$ <u>(70,266)</u>	54,797	\$ <u>125,063</u>	
Fund Balance - Beginning of Period			<u>48,318</u>		
Fund Balance - End of Period			<u>\$ 103,115</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 338,000	\$ 338,000	\$ 168,299	\$ (169,701)	
Investment income	<u>1,000</u>	<u>1,000</u>	<u>541</u>	<u>(459)</u>	
Total Revenues	<u>339,000</u>	<u>339,000</u>	<u>168,840</u>	<u>(170,160)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	67,386	67,386	35,888	31,498	\$ -
Contractual services	338,000	338,000	48,665	289,335	22,661
Commodities	42,000	42,000	8,925	33,075	-
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>2,882</u>	<u>17,118</u>	<u>-</u>
Total Expenditures	<u>467,386</u>	<u>467,386</u>	<u>96,360</u>	<u>371,026</u>	<u>\$ 22,661</u>
Excess (deficiency) of revenues over expenditures	(128,386)	(128,386)	72,480	200,866	
OTHER FINANCING USES					
Transfers out	<u>(7,241)</u>	<u>(33,022)</u>	<u>-</u>	<u>33,022</u>	
Net Change in Fund Balance	<u>\$ (135,627)</u>	<u>\$ (161,408)</u>	<u>72,480</u>	<u>\$ 233,888</u>	
Fund Balance - Beginning of Period			<u>673,930</u>		
Fund Balance - End of Period			<u>\$ 746,410</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ <u>22,000</u>	\$ <u>22,000</u>	\$ <u>12,919</u>	\$ <u>(9,081)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	14,218	22,782	\$ 7,049
Commodities	<u>10,000</u>	<u>35,781</u>	<u>4,852</u>	<u>30,929</u>	<u>-</u>
Total Expenditures	<u>47,000</u>	<u>72,781</u>	<u>19,070</u>	<u>53,711</u>	<u>\$ 7,049</u>
Deficiency of revenues over expenditures	(25,000)	(50,781)	(6,151)	44,630	
OTHER FINANCING SOURCES					
Transfers in	<u>7,241</u>	<u>33,022</u>	<u>-</u>	<u>(33,022)</u>	
Net Change in Fund Balance	\$ <u>(17,759)</u>	\$ <u>(17,759)</u>	(6,151)	\$ <u>11,608</u>	
Fund Balance - Beginning of Period			<u>11,779</u>		
Fund Balance - End of Period			\$ <u>5,628</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 670,000	\$ 670,000	\$ 288,524	\$ (381,476)	
Investment income	<u>200</u>	<u>200</u>	<u>264</u>	<u>64</u>	
Total Revenues	<u>670,200</u>	<u>670,200</u>	<u>288,788</u>	<u>(381,412)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	166,896	166,896	74,029	92,867	\$ -
Contractual services	<u>396,000</u>	<u>396,000</u>	<u>107,697</u>	<u>288,303</u>	<u>556</u>
Total Expenditures	<u>562,896</u>	<u>562,896</u>	<u>181,726</u>	<u>381,170</u>	<u>\$ 556</u>
Net Change in Fund Balance	\$ <u>107,304</u>	\$ <u>107,304</u>	107,062	\$ <u>(242)</u>	
Fund Balance - Beginning of Period			<u>332,898</u>		
Fund Balance - End of Period			<u>\$ 439,960</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 66,715	\$ 66,715	\$ 16,377	\$ (50,338)	
Investment income	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>	
Total Revenues	66,715	66,715	16,384	(50,331)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>66,715</u>	<u>66,715</u>	<u>-</u>	<u>66,715</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	16,384	\$ <u>16,384</u>	
Fund Balance - Beginning of Period			<u>1,179</u>		
Fund Balance - End of Period			<u>\$ 17,563</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 86,000	\$ 86,000	\$ 48,243	\$ (37,757)	
Investment income	<u>200</u>	<u>200</u>	<u>139</u>	<u>(61)</u>	
Total Revenues	<u>86,200</u>	<u>86,200</u>	<u>48,382</u>	<u>(37,818)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	22,245	22,245	9,156	13,089	\$ -
Contractual services	21,000	21,910	4,949	16,961	4,546
Commodities	32,000	32,000	12,603	19,397	11,653
Capital outlay	<u>-</u>	<u>24,634</u>	<u>-</u>	<u>24,634</u>	<u>22,731</u>
Total Expenditures	<u>75,245</u>	<u>100,789</u>	<u>26,708</u>	<u>74,081</u>	<u>\$ 38,930</u>
Net Change in Fund Balance	\$ <u>10,955</u>	\$ <u>(14,589)</u>	21,674	\$ <u>36,263</u>	
Fund Balance - Beginning of Period			<u>176,843</u>		
Fund Balance - End of Period			\$ <u>198,517</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 45,000	\$ 45,000	\$ 18,133	\$ (26,867)	
Investment income	<u>100</u>	<u>100</u>	<u>35</u>	<u>(65)</u>	
Total Revenues	45,100	45,100	18,168	(26,932)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>45,100</u>	<u>45,100</u>	<u>-</u>	<u>45,100</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	18,168	\$ <u>18,168</u>	
Fund Balance - Beginning of Period			<u>38,634</u>		
Fund Balance - End of Period			\$ <u>56,802</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 228,000	\$ 228,000	\$ 99,056	\$ (128,944)	
Grants, contributions, and intergovernmental	<u>176,730</u>	<u>176,730</u>	<u>102,250</u>	<u>(74,480)</u>	
Total Revenues	<u>404,730</u>	<u>404,730</u>	<u>201,306</u>	<u>(203,424)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	437,363	437,363	200,792	236,571	\$ -
Contractual services	22,700	22,700	2,554	20,146	-
Commodities	<u>25,000</u>	<u>25,000</u>	<u>9,012</u>	<u>15,988</u>	-
Total Expenditures	<u>485,063</u>	<u>485,063</u>	<u>212,358</u>	<u>272,705</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(80,333)</u>	\$ <u>(80,333)</u>	(11,052)	\$ <u>69,281</u>	
Fund Balance - Beginning of Period			<u>548,803</u>		
Fund Balance - End of Period			\$ <u>537,751</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 30,000	\$ 30,000	\$ 12,458	\$ (17,542)	
Investment income	<u>50</u>	<u>50</u>	<u>29</u>	<u>(21)</u>	
Total Revenues	30,050	30,050	12,487	(17,563)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(19,950)</u>	\$ <u>(19,950)</u>	(37,513)	\$ <u>(17,563)</u>	
Fund Balance - Beginning of Period			<u>63,997</u>		
Fund Balance - End of Period			<u>\$ 26,484</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Six Months Ended May 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	\$ 61,528	\$ 61,528	\$ 61,996	\$ 468	
Property taxes	10,900,000	10,900,000	408,008	(10,491,992)	
Investment income	10,150	10,150	6,007	(4,143)	
Miscellaneous	24,150	24,150	21,729	(2,421)	
Total Revenues	10,995,828	10,995,828	497,740	(10,498,088)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,162,848	1,162,848	414,062	748,786	\$ -
Contractual services	9,885,417	10,811,718	3,016,755	7,794,963	-
Commodities	56,100	125,641	38,663	86,978	-
Capital outlay	90,000	90,000	-	90,000	-
Total Expenditures	11,194,365	12,190,207	3,469,480	8,720,727	\$ -
Deficiency of revenues over expenditures	(198,537)	(1,194,379)	(2,971,740)	(1,777,361)	
OTHER FINANCING USES					
Transfers out	(414,569)	(439,569)	(336,161)	103,408	
Net Change in Fund Balance	\$ (613,106)	\$ (1,633,948)	(3,307,901)	\$ (1,673,953)	
Fund Balance - Beginning of Period			9,505,549		
Fund Balance - End of Period			\$ 6,197,648		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ 15,726	\$ (384,274)	
Miscellaneous	<u>600</u>	<u>600</u>	<u>-</u>	<u>(600)</u>	
Total Revenues	<u>400,600</u>	<u>400,600</u>	<u>15,726</u>	<u>(384,874)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	356,451	360,470	157,683	202,787	\$ -
Contractual services	273,400	273,400	42,448	230,952	28,540
Commodities	<u>24,150</u>	<u>24,150</u>	<u>9,304</u>	<u>14,846</u>	<u>266</u>
Total Expenditures	<u>654,001</u>	<u>658,020</u>	<u>209,435</u>	<u>448,585</u>	<u>\$ 28,806</u>
Net Change in Fund Balance	\$ <u>(253,401)</u>	\$ <u>(257,420)</u>	(193,709)	\$ <u>63,711</u>	
Fund Balance - Beginning of Period			<u>568,725</u>		
Fund Balance - End of Period			<u>\$ 375,016</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 6	\$ (6)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>600</u>	<u>100</u>	
Total Revenues	<u>512</u>	<u>512</u>	<u>606</u>	<u>94</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(1,038)</u>	\$ <u>(1,038)</u>	606	\$ <u>1,644</u>	
Fund Balance - Beginning of Period			<u>7,348</u>		
Fund Balance - End of Period			<u>\$ 7,954</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,158,080	\$ 2,158,080	\$ 1,127,959	\$ (1,030,121)	
Investment income	362	362	128	(234)	
Miscellaneous	<u>104,031</u>	<u>104,031</u>	<u>35,014</u>	<u>(69,017)</u>	
Total Revenues	<u>2,262,473</u>	<u>2,262,473</u>	<u>1,163,101</u>	<u>(1,099,372)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,346,293	1,314,293	547,406	766,887	\$ 16,020
Contractual services	777,104	809,104	337,179	471,925	13,764
Commodities	104,076	104,076	49,057	55,019	-
Capital outlay	20,000	20,000	3,426	16,574	-
Debt service					
Principal retirement	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>2,262,473</u>	<u>2,262,473</u>	<u>937,068</u>	<u>1,325,405</u>	<u>\$ 29,784</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	226,033	<u>\$ 226,033</u>	
Fund Balance - Beginning of Period			<u>373,495</u>		
Fund Balance - End of Period			<u>\$ 599,528</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 3,010	\$ (7,490)	
Property taxes	250,000	250,000	9,828	(240,172)	
Investment income	<u>625</u>	<u>625</u>	<u>367</u>	<u>(258)</u>	
Total Revenues	<u>261,125</u>	<u>261,125</u>	<u>13,205</u>	<u>(247,920)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	274,899	274,899	124,186	150,713	\$ -
Contractual services	63,275	63,275	16,538	46,737	8,378
Commodities	<u>33,050</u>	<u>33,050</u>	<u>2,571</u>	<u>30,479</u>	<u>4,999</u>
Total Expenditures	<u>371,224</u>	<u>371,224</u>	<u>143,295</u>	<u>227,929</u>	<u>\$ 13,377</u>
Net Change in Fund Balance	\$ <u>(110,099)</u>	\$ <u>(110,099)</u>	(130,090)	\$ <u>(19,991)</u>	
Fund Balance - Beginning of Period			<u>547,633</u>		
Fund Balance - End of Period			<u>\$ 417,543</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 826	\$ (1,674)	
Investment income	<u>100</u>	<u>100</u>	<u>20</u>	<u>(80)</u>	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>846</u>	<u>(1,754)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	192	4,808	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>638</u>	<u>1,962</u>	<u>-</u>
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>830</u>	<u>6,770</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(5,000)</u>	\$ <u>(5,000)</u>	16	\$ <u>5,016</u>	
Fund Balance - Beginning of Period			<u>26,208</u>		
Fund Balance - End of Period			<u>\$ 26,224</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 71,000	\$ 71,000	\$ 12,264	\$ (58,736)	
Grants, contributions, and intergovernmental	442,200	442,200	173,852	(268,348)	
Investment income	<u>700</u>	<u>700</u>	<u>138</u>	<u>(562)</u>	
Total Revenues	<u>513,900</u>	<u>513,900</u>	<u>186,254</u>	<u>(327,646)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	472,475	472,475	182,661	289,814	\$ -
Contractual services	93,100	93,100	16,677	76,423	9,246
Commodities	<u>18,600</u>	<u>18,600</u>	<u>7,297</u>	<u>11,303</u>	<u>1,218</u>
Total Expenditures	<u>584,175</u>	<u>584,175</u>	<u>206,635</u>	<u>377,540</u>	<u>\$ 10,464</u>
Net Change in Fund Balance	<u>\$ (70,275)</u>	<u>\$ (70,275)</u>	<u>(20,381)</u>	<u>\$ 49,894</u>	
Fund Balance - Beginning of Period			<u>220,549</u>		
Fund Balance - End of Period			<u>\$ 200,168</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 5	\$ (95)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(3,000)</u>	\$ <u>(3,000)</u>	5	\$ <u>3,005</u>	
Fund Balance - Beginning of Period			<u>6,313</u>		
Fund Balance - End of Period			<u>\$ 6,318</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,725,000	\$ 1,725,000	\$ 67,811	\$ (1,657,189)	
Investment income	<u>3,520</u>	<u>3,520</u>	<u>2,118</u>	<u>(1,402)</u>	
Total Revenues	<u>1,728,520</u>	<u>1,728,520</u>	<u>69,929</u>	<u>(1,658,591)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	7,511	7,511	5,020	2,491	\$ -
Contractual services	1,725,000	2,327,989	496,273	1,831,716	-
Commodities	<u>500</u>	<u>500</u>	<u>134</u>	<u>366</u>	-
Total Expenditures	<u>1,733,011</u>	<u>2,336,000</u>	<u>501,427</u>	<u>1,834,573</u>	\$ <u>-</u>
Deficiency of revenues over expenditures	(4,491)	(607,480)	(431,498)	175,982	
OTHER FINANCING SOURCES					
Transfers in	<u>8,011</u>	<u>8,011</u>	<u>8,011</u>	<u>-</u>	
Net Change in Fund Balance	\$ <u>3,520</u>	\$ <u>(599,469)</u>	(423,487)	\$ <u>175,982</u>	
Fund Balance - Beginning of Period			<u>2,845,230</u>		
Fund Balance - End of Period			\$ <u>2,421,743</u>		

DEBT SERVICE FUNDS

Series 2006 A Certificate Fund - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

Series 2007 A Certificate Fund - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds were used for the purchase and implementation of a new radio system for the Sheriff's Office.

Series 2007 B Certificate Fund - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds were used for highway engineering, construction, and maintenance costs.

Series 2008 Certificate Fund - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds were used for the acquisition of land and property adjacent to the County courthouse campus.

Series 2010 A Certificate Fund - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds were used for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network.

Series 2010 B Certificate Fund - \$4,000,000 Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds were used for the expansion of the County mental health facility.

Series 2012 B Certificate Fund - \$4,245,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates.

Series 2015 Certificate Fund - \$15,755,000 Debt Certificates, due in periodic installments of \$590,000 to \$6,410,000; Interest at 2.0% to 4.0% through December 2021. The proceeds were used to currently refund Series 2006A and Series 2007B debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	550,000	550,000	550,000	-
Interest and fiscal charges	<u>189,214</u>	<u>99,731</u>	<u>99,731</u>	<u>-</u>
Total Expenditures	<u>739,214</u>	<u>649,731</u>	<u>649,731</u>	<u>-</u>
Deficiency of revenues over expenditures	(739,214)	(649,731)	(649,731)	-
OTHER FINANCING SOURCES				
Transfers in	<u>739,214</u>	<u>649,731</u>	<u>649,731</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	535,000	535,000	535,000	-
Interest and fiscal charges	<u>56,467</u>	<u>56,520</u>	<u>33,409</u>	<u>23,111</u>
Total Expenditures	<u>591,467</u>	<u>591,520</u>	<u>568,409</u>	<u>23,111</u>
Deficiency of revenues over expenditures	(591,467)	(591,520)	(568,409)	23,111
OTHER FINANCING SOURCES				
Transfers in	<u>591,467</u>	<u>591,520</u>	<u>568,409</u>	<u>(23,111)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,535,000	5,535,000	5,535,000	-
Interest and fiscal charges	<u>658,538</u>	<u>391,163</u>	<u>391,163</u>	<u>-</u>
Total Expenditures	<u>6,193,538</u>	<u>5,926,163</u>	<u>5,926,163</u>	<u>-</u>
Deficiency of revenues over expenditures	(6,193,538)	(5,926,163)	(5,926,163)	-
OTHER FINANCING SOURCES				
Transfers in	<u>6,193,538</u>	<u>5,926,163</u>	<u>5,926,163</u>	<u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	455,000	455,000	455,000	-
Interest and fiscal charges	<u>89,650</u>	<u>89,703</u>	<u>49,803</u>	<u>39,900</u>
Total Expenditures	<u>544,650</u>	<u>544,703</u>	<u>504,803</u>	<u>39,900</u>
Deficiency of revenues over expenditures	(544,650)	(544,703)	(504,803)	39,900
OTHER FINANCING SOURCES				
Transfers in	<u>544,650</u>	<u>544,703</u>	<u>504,803</u>	<u>(39,900)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,090,000	1,090,000	1,090,000	-
Interest and fiscal charges	<u>126,700</u>	<u>126,753</u>	<u>71,150</u>	<u>55,603</u>
Total Expenditures	<u>1,216,700</u>	<u>1,216,753</u>	<u>1,161,150</u>	<u>55,603</u>
Deficiency of revenues over expenditures	(1,216,700)	(1,216,753)	(1,161,150)	55,603
OTHER FINANCING SOURCES				
Transfers in	<u>1,216,700</u>	<u>1,216,753</u>	<u>1,161,150</u>	<u>(55,603)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	260,000	260,000	260,000	-
Interest and fiscal charges	<u>149,369</u>	<u>149,422</u>	<u>76,161</u>	<u>73,261</u>
Total Expenditures	<u>409,369</u>	<u>409,422</u>	<u>336,161</u>	<u>73,261</u>
Deficiency of revenues over expenditures	(409,369)	(409,422)	(336,161)	73,261
OTHER FINANCING SOURCES				
Transfers in	<u>409,369</u>	<u>409,422</u>	<u>336,161</u>	<u>(73,261)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	660,000	660,000	660,000	-
Interest and fiscal charges	<u>66,075</u>	<u>66,075</u>	<u>35,963</u>	<u>30,112</u>
Total Expenditures	<u>726,075</u>	<u>726,075</u>	<u>695,963</u>	<u>30,112</u>
Deficiency of revenues over expenditures	(726,075)	(726,075)	(695,963)	30,112
OTHER FINANCING SOURCES				
Transfers in	<u>726,075</u>	<u>726,075</u>	<u>695,963</u>	<u>(30,112)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2015 CERTIFICATE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current				
General and administrative				
Contractual services	-	148,095	148,095	-
Debt service				
Principal retirement	-	16,340,000	16,340,000	-
Interest and fiscal charges	-	229,562	7,897	221,665
Total Expenditures	-	16,717,657	16,495,992	221,665
Deficiency of revenues over expenditures	-	(16,717,657)	(16,495,992)	221,665
OTHER FINANCING SOURCES				
Transfers in	-	221,081	-	(221,081)
Refunding debt certificates issued	-	15,755,000	15,755,000	-
Premium on debt issuance	-	741,576	741,576	-
Total Other Financing Sources	-	16,717,657	16,496,576	(221,081)
Net Change in Fund Balance	\$ -	\$ -	584	\$ 584
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			\$ 584	

CAPITAL PROJECT FUND

Fiber Optic Conduit Project Fund - to account for the installation of new high-speed fiber optic cable, which will improve broadband internet access for participating governments within the County.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
FIBER OPTIC CONDUIT PROJECT FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 546,847	\$ 546,847	\$ 68,237	\$ (478,610)	
EXPENDITURES					
Capital outlay	<u>2,113,772</u>	<u>2,113,772</u>	<u>233,721</u>	<u>1,880,051</u>	<u>\$ 1,860,079</u>
Deficiency of revenues over expenditures	(1,566,925)	(1,566,925)	(165,484)	1,401,441	
OTHER FINANCING SOURCES					
Transfers in	<u>1,566,925</u>	<u>1,566,925</u>	<u>-</u>	<u>(1,566,925)</u>	
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(165,484)	\$ <u>(165,484)</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Deficit - End of Period			<u>\$ (165,484)</u>		

PERMANENT FUNDS

Working Cash I and II Funds – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 100	\$ 100	\$ 115	\$ 15
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100	100	115	15
OTHER FINANCING USES				
Transfers out	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	115	\$ <u>115</u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			\$ <u>331,416</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 350	\$ 350	\$ 167	\$ (183)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	350	350	167	(183)
OTHER FINANCING USES				
Transfers out	<u>(350)</u>	<u>(350)</u>	<u>-</u>	<u>350</u>
Net Change in Fund Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	167	\$ <u><u>167</u></u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			\$ <u><u>469,527</u></u>	

ENTERPRISE FUNDS

Valley Hi Fund – to account for the activities of the Valley Hi nursing home.

911 Fund (Emergency Telephone Services Board Fund) – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The funds are used to operate and equip a 911 telephone dispatch center within the County.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,610,000	\$ 10,610,000	\$ 5,175,066	\$ (5,434,934)	
Property taxes	3,000,000	3,000,000	117,931	(2,882,069)	
Investment income	80,100	80,100	32,103	(47,997)	
Miscellaneous	<u>13,500</u>	<u>13,500</u>	<u>6,741</u>	<u>(6,759)</u>	
Total Revenues	\$ <u>13,703,600</u>	\$ <u>13,703,600</u>	\$ <u>5,331,841</u>	\$ <u>(8,371,759)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,809,251	\$ 7,809,251	\$ 3,738,976	\$ 4,070,275	\$ -
Contractual services	1,948,123	2,010,187	752,279	1,257,908	564,172
Commodities	1,087,250	1,106,675	473,785	632,890	474,608
Capital outlay	30,000	422,863	128,881	293,982	-
Debt service					
Principal retirement	14,914	14,914	7,401	7,513	7,513
Interest and fiscal charges	260	260	186	74	74
Depreciation	<u>-</u>	<u>-</u>	<u>234,000</u>	<u>(234,000)</u>	<u>-</u>
Total Expenditures	\$ <u>10,889,798</u>	\$ <u>11,364,150</u>	\$ <u>5,335,508</u>	\$ <u>6,028,642</u>	\$ <u>1,046,367</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,408,076	\$ 2,408,076	\$ 1,352,061	\$ (1,056,015)	
Investment income	<u>4,800</u>	<u>4,800</u>	<u>2,296</u>	<u>(2,504)</u>	
Total Revenues	\$ <u>2,412,876</u>	\$ <u>2,412,876</u>	\$ <u>1,354,357</u>	\$ <u>(1,058,519)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 488,190	\$ 488,190	\$ 164,928	\$ 323,262	\$ -
Contractual services	1,750,790	1,879,311	978,798	900,513	567,966
Commodities	42,000	322,458	33,018	289,440	268,202
Capital outlay	<u>370,000</u>	<u>664,710</u>	<u>124,527</u>	<u>540,183</u>	<u>50,000</u>
Total Expenditures	\$ <u>2,650,980</u>	\$ <u>3,354,669</u>	\$ <u>1,301,271</u>	\$ <u>2,053,398</u>	\$ <u>886,168</u>

INTERNAL SERVICE FUND

Health Insurance Fund – to account for employee medical, dental, and prescription insurance premiums and claims.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Six Months Ended May 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,746,577	\$ 19,746,577	\$ 8,325,010	\$ (11,421,567)	
Investment income	<u>4,500</u>	<u>4,500</u>	<u>3,872</u>	<u>(628)</u>	
Total Revenues	\$ <u><u>19,751,077</u></u>	\$ <u><u>19,751,077</u></u>	\$ <u><u>8,328,882</u></u>	\$ <u><u>(11,422,195)</u></u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 70,536	\$ 70,536	\$ 33,753	\$ 36,783	\$ -
Contractual services	19,998,759	19,998,759	9,280,120	10,718,639	4,070
Commodities	<u>6,625</u>	<u>6,625</u>	<u>76</u>	<u>6,549</u>	<u>-</u>
Total Expenditures	\$ <u><u>20,075,920</u></u>	\$ <u><u>20,075,920</u></u>	\$ <u><u>9,313,949</u></u>	\$ <u><u>10,761,971</u></u>	\$ <u><u>4,070</u></u>